

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 1100 - HB 1886**

February 28, 2011

**SUMMARY OF BILL:** Extends property tax relief to the surviving spouse of a disabled veteran where subsequent changes to the law would have made the deceased veteran eligible for tax relief despite being ineligible for benefits at the time of death.

**ESTIMATED FISCAL IMPACT:**

**Increase State Expenditures – \$42,100**

Assumptions:

- According to the Comptroller of the Treasury, the total number of surviving spouses qualifying for tax relief in 2009 was 1,238, with an average per recipient payment of \$979.81 for a total payout of approximately \$1,213,005 (1,238 x \$979.81).
- According to the Comptroller, 285 were the surviving spouse of a disabled veteran eligible for tax relief at the time of his or her death. Under the provisions of this bill, there will be a 15 percent increase (43) in the number of surviving spouse recipients for a total of approximately 1,281 recipients for the 2011 tax year.
- The average payment per recipient will remain at \$979.81 and the total payout for surviving spouses in 2011 will be \$1,255,137 (1,281 x \$979.81).
- The resulting increase in state expenditures will be \$42,132 (\$1,255,137 - \$1,213,005).

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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